

AMENDMENT TO THE SPECIFICATION

On page 14 of the specification, please amend the paragraph beginning at line 22 as follows.

According to the first embodiment, the trench 11 is so formed that the trench width of an upper end 11a is ~~smaller~~ larger than the trench width of a bottom surface 11c. Further, the trench 11 is so formed that the length of a line (side surface) connecting the upper end 11a and an end of the bottom surface 11c with each other in the section along a direction perpendicular to the main surface of the semiconductor substrate 10 is larger than the length of the shortest straight line connecting the upper end 11a and the bottom surface 11c with each other. In other words, the trench 11 has a curved side surface 11b, for smoothly connecting the upper end 11a and the bottom surface 11c with each other.